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July 9, 2010

Via Electronic Mail – records@utc.wa.gov

Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive SW P.O. Box 47250 Olympia, WA 98504-7250

Re: U-100522

Dear Sir or Madam:

Attached please find Cost Management Service Inc.'s statements of position regarding the four issues posed by the Commission in its Notice dated July 2, 2010, in Docket No. U-100522.

Very truly yours,

Davis Wright Tremaine LLP

John Cameron

JC:smp Attachment

cc: Client